



**4810-31-P**

## **DEPARTMENT OF THE TREASURY**

### **Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Tax and Trade Bureau Information Collection Requests**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*] to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8100, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Jennifer Quintana by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-0489, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

## **Alcohol and Tobacco Tax and Trade Bureau (TTB)**

*1. Title:* Beer for Exportation.

*OMB Control Number:* 1513-0114.

*Type of Review:* Revision of a currently approved collection.

*Description:* Under the Internal Revenue Code (IRC) at 26 U.S.C. 5051, Federal excise tax is imposed on beer removed from domestic breweries for consumption or sale. However, under the IRC at 26 U.S.C. 5053, beer may be removed from a brewery without payment of tax for export or for use as supplies on certain vessels and aircraft, subject to regulations prescribed by the Secretary of the Treasury. Under that authority, TTB requires brewers to give notice of each such removal on form TTB F 5130.12. Alternatively, respondents may apply to TTB to use an alternative method to report beer removed for export via a monthly summary report, provided that the respondent completes TTB F 5130.12 for each export shipment and maintains that form and the related supporting export records, such as bills of lading, at the respondent's premises. TTB requires this information to ensure that exportation of the beer took place as claimed and that untaxed beer is not diverted into the taxable domestic market.

*Form:* TTB F 5130.12.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 230.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 3,420.

*Estimated Time per Response:* 1.65 hours using TTB F 5130.12 or 3 hours using the Alternate Procedure.

*Estimated Total Annual Burden Hours:* 8,235.

2. *Title:* Bond for Drawback under 26 U.S.C. 5111.

*OMB Control Number:* 1513-0116.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* The Internal Revenue Code (IRC) at 26 U.S.C. 5111–5114 authorizes drawback (refund) of all but \$1.00 per gallon of the Federal excise tax paid on distilled spirits, if the spirits are subsequently used in the manufacture of certain nonbeverage products such as medicines, food products, flavors, and perfumes. Persons making such products must file claims proving their eligibility for drawback, and such claims may be filed on either a monthly or a quarterly basis. However, the IRC at 26 U.S.C. 5114(b) authorizes the Secretary of the Treasury to require persons filing monthly claims to file a bond in order to protect the revenue. Under the TTB regulations, monthly claimants file the required bond with TTB using form TTB F 5154.3.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 10.

*Frequency of Response:* Monthly or quarterly.

*Estimated Total Number of Annual Responses:* 10.

*Estimated Time per Response:* 24 minutes.

*Estimated Total Annual Burden Hours:* 4.

3. *Title:* Certificate of Taxpaid Alcohol.

*OMB Control Number:* 1513-0131.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* As provided by 19 U.S.C. 1313(d), flavoring extracts, medicinal and toilet preparations, and perfumes produced in the United States and then exported are eligible for drawback (refund) of all Federal alcohol excise taxes paid on the distilled spirits used to make the product. Under the TTB regulations at 27 CFR 17.181, nonbeverage product export drawback claims are made to U.S. Customs and Border Protection (CBP) and may cover either the full rate of the distilled spirits excise tax paid on the alcohol if the respondent has made no nonbeverage drawback claim to TTB under 26 U.S.C. 5114 (see OMB control number 1513–0030), or may cover the remainder of the excise tax paid on the spirits if a claim under 26 U.S.C. 5114 was previously made. When such a drawback claim is to be made, the respondent first submits TTB F 5100.4 to TTB, and, after verification of the provided information, TTB certifies the form to show that the excise taxes claimed for drawback were paid and not previously refunded. TTB returns the certified form to the respondent, who then submits it to CBP as part of the respondent's export drawback claim.

*Form:* TTB F 5100.4.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 10.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 10.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 5.

*Authority:* 44 U.S.C. 3501 et seq.

Dated: February 13, 2019.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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